

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
1050 SEVENTEENTH STREET, N.W.  
SUITE 301  
WASHINGTON, D.C.  
20036  
(202) 393-2266  
FAX (202) 393-2156  
E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

RECORDATION: 10-25524-B  
MAR 31 '05 3-55 PM  
SURFACE TRANSPORTATION BOARD  
OF COUNSEL  
URBAN A. LESTER

March 31, 2005

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Subleases (Group 2005-1), dated as of March 31, 2005, a primary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Assignment and Assumption Agreement being filed with the Board under Recordation Number \_\_\_\_\_.

The names and addresses of the parties to the enclosed document are:

Assignor:	The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537
Assignee:	Siemens Financial Services Limited 170 Wood Avenue South Iselin, New Jersey 08830

Mr. Vernon A. Williams  
March 31, 2005  
Page 2

A description of the railroad equipment covered by the enclosed document is:

444 cars within the series HS 24089 - HS 25819 as more particularly set forth in the equipment schedule attached to the document.

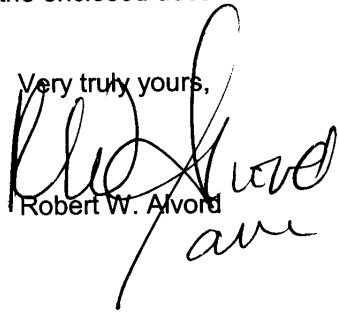
A short summary of the document to appear in the index is:

Memorandum of Assignment of Subleases (Group 2005-1).

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

  
Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO. 255241B FILED

MAR 31 '05

3-55 PM

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**  
**(Group 2005-1)**

**SURFACE TRANSPORTATION BOARD**

This MEMORANDUM OF ASSIGNMENT OF SUBLEASES (Group 2005-1) ("Assignment") is made entered into as of March 31, 2005, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, Ohio 43537 ("Assignor"), and Siemens Financial Services, Inc., a Delaware corporation, having its principal place of business at 170 Wood Avenue South, Iselin, New Jersey 08830 ("Assignee").


WHEREAS, Assignor, as Lessor, has had assigned to it the subleases described in Exhibit A (hereinafter collectively referred to as the "Subleases") pertaining to the railcars described therein ("Cars") pursuant to that certain Railcar Lease Agreement (Group 2005-1) dated March 31, 2005 and Equipment Schedule No. 1 dated March 31, 2005 between Assignor and Assignee. Evidence of the Subleases has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Subleases; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNEE: SIEMENS FINANCIAL SERVICES,  
INC.

By: 



Name: Peter Donaldson

Title: Vice President

STATE OF NEW JERSEY )  
                                  ) ss:  
COUNTY OF MIDDLESEX )

Before me, a Notary Public, in and for said county and state, personally appeared Peter Donaldson, the Vice President of Siemens Financial Services, Inc., a Delaware corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument on behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal this 31<sup>st</sup> day of March, 2005.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires:   
ANTONETTE PUCAN  
A Notary Public of New Jersey  
My Commission Expires November 15, 2006

ASSIGNOR: THE ANDERSONS, INC.

By:

Nicholas C. Conrad  
Nicholas C. Conrad  
Vice President Finance and Treasurer

STATE OF OHIO     )  
COUNTY OF LUCAS     )     ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument on behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 30th day of March, 2005.



Judy A. Baldwin  
Notary Public  
My Commission Expires: 2/01/2010

JUDY A. BALDWIN  
Notary Public, State of Ohio  
Commission Expires 2/01/2010

**EXHIBIT A**

Subleases entered into by The Andersons, Inc.

**Lessee:**        BNSF Railway Company f/k/a The Burlington Northern and Santa Fe  
Railway Company ("BNSF")

1.    Amended and Restated Rider No. 30 to Amended and Restated Car Leasing Agreement No. 2019-83-02, dated February 23, 2005 between General Electric Railcar Services Corporation and BNSF.
2.    Amended and Restated Car Leasing Agreement No. 2019-83-02, dated January 1, 1997 between General Electric Railcar Services Corporation and BNSF.

**EXHIBIT A**

Railcars

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
1	BNSF Railway Company	HS24104	C113
2	BNSF Railway Company	HS24108	C113
3	BNSF Railway Company	HS24110	C113
4	BNSF Railway Company	HS24113	C113
5	BNSF Railway Company	HS24118	C113
6	BNSF Railway Company	HS24119	C113
7	BNSF Railway Company	HS24124	C113
8	BNSF Railway Company	HS24126	C113
9	BNSF Railway Company	HS24129	C113
10	BNSF Railway Company	HS24130	C113
11	BNSF Railway Company	HS24146	C113
12	BNSF Railway Company	HS24147	C113
13	BNSF Railway Company	HS24148	C113
14	BNSF Railway Company	HS24149	C113
15	BNSF Railway Company	HS24150	C113
16	BNSF Railway Company	HS24152	C113
17	BNSF Railway Company	HS24209	C113
18	BNSF Railway Company	HS24210	C113
19	BNSF Railway Company	HS24218	C113
20	BNSF Railway Company	HS24220	C113
21	BNSF Railway Company	HS24221	C113
22	BNSF Railway Company	HS24223	C113
23	BNSF Railway Company	HS24227	C113
24	BNSF Railway Company	HS24228	C113
25	BNSF Railway Company	HS24229	C113
26	BNSF Railway Company	HS24233	C113
27	BNSF Railway Company	HS24234	C113
28	BNSF Railway Company	HS24236	C113
29	BNSF Railway Company	HS24237	C113
30	BNSF Railway Company	HS24239	C113
31	BNSF Railway Company	HS24240	C113
32	BNSF Railway Company	HS24246	C113
33	BNSF Railway Company	HS24254	C113
34	BNSF Railway Company	HS24256	C113
35	BNSF Railway Company	HS24257	C113
36	BNSF Railway Company	HS24258	C113
37	BNSF Railway Company	HS24259	C113
38	BNSF Railway Company	HS24262	C113
39	BNSF Railway Company	HS24263	C113
40	BNSF Railway Company	HS24268	C113
41	BNSF Railway Company	HS24269	C113
42	BNSF Railway Company	HS24272	C113
43	BNSF Railway Company	HS24275	C113
44	BNSF Railway Company	HS24276	C113
45	BNSF Railway Company	HS24277	C113
46	BNSF Railway Company	HS24291	C113
47	BNSF Railway Company	HS24292	C113
48	BNSF Railway Company	HS24298	C113
49	BNSF Railway Company	HS24300	C113
50	BNSF Railway Company	HS24302	C113



Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
51	BNSF Railway Company	HS24304	C113
52	BNSF Railway Company	HS24305	C113
53	BNSF Railway Company	HS24307	C113
54	BNSF Railway Company	HS24309	C113
55	BNSF Railway Company	HS24311	C113
56	BNSF Railway Company	HS24313	C113
57	BNSF Railway Company	HS24320	C113
58	BNSF Railway Company	HS24326	C113
59	BNSF Railway Company	HS24328	C113
60	BNSF Railway Company	HS24334	C113
61	BNSF Railway Company	HS24348	C113
62	BNSF Railway Company	HS25000	C113
63	BNSF Railway Company	HS25001	C113
64	BNSF Railway Company	HS25002	C113
65	BNSF Railway Company	HS25015	C113
66	BNSF Railway Company	HS25030	C113
67	BNSF Railway Company	HS25033	C113
68	BNSF Railway Company	HS25036	C113
69	BNSF Railway Company	HS25037	C113
70	BNSF Railway Company	HS25038	C113
71	BNSF Railway Company	HS25047	C113
72	BNSF Railway Company	HS25048	C113
73	BNSF Railway Company	HS25050	C113
74	BNSF Railway Company	HS25051	C113
75	BNSF Railway Company	HS25052	C113
76	BNSF Railway Company	HS25053	C113
77	BNSF Railway Company	HS25054	C113
78	BNSF Railway Company	HS25055	C113
79	BNSF Railway Company	HS25056	C113
80	BNSF Railway Company	HS25057	C113
81	BNSF Railway Company	HS25058	C113
82	BNSF Railway Company	HS25063	C113
83	BNSF Railway Company	HS25064	C113
84	BNSF Railway Company	HS25085	C113
85	BNSF Railway Company	HS25086	C113
86	BNSF Railway Company	HS25087	C113
87	BNSF Railway Company	HS25088	C113
88	BNSF Railway Company	HS25089	C113
89	BNSF Railway Company	HS25090	C113
90	BNSF Railway Company	HS25091	C113
91	BNSF Railway Company	HS25093	C113
92	BNSF Railway Company	HS25095	C113
93	BNSF Railway Company	HS25096	C113
94	BNSF Railway Company	HS25135	C113
95	BNSF Railway Company	HS25145	C113
96	BNSF Railway Company	HS25146	C113
97	BNSF Railway Company	HS25148	C113
98	BNSF Railway Company	HS25149	C113
99	BNSF Railway Company	HS25150	C113
100	BNSF Railway Company	HS25152	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
101	BNSF Railway Company	HS25153	C113
102	BNSF Railway Company	HS25155	C113
103	BNSF Railway Company	HS25159	C113
104	BNSF Railway Company	HS25160	C113
105	BNSF Railway Company	HS25165	C113
106	BNSF Railway Company	HS25168	C113
107	BNSF Railway Company	HS25175	C113
108	BNSF Railway Company	HS25176	C113
109	BNSF Railway Company	HS25177	C113
110	BNSF Railway Company	HS25178	C113
111	BNSF Railway Company	HS25179	C113
112	BNSF Railway Company	HS25180	C113
113	BNSF Railway Company	HS25181	C113
114	BNSF Railway Company	HS25182	C113
115	BNSF Railway Company	HS25184	C113
116	BNSF Railway Company	HS25186	C113
117	BNSF Railway Company	HS25187	C113
118	BNSF Railway Company	HS25188	C113
119	BNSF Railway Company	HS25190	C113
120	BNSF Railway Company	HS25203	C113
121	BNSF Railway Company	HS25204	C113
122	BNSF Railway Company	HS25205	C113
123	BNSF Railway Company	HS25206	C113
124	BNSF Railway Company	HS25207	C113
125	BNSF Railway Company	HS25208	C113
126	BNSF Railway Company	HS25209	C113
127	BNSF Railway Company	HS25210	C113
128	BNSF Railway Company	HS25211	C113
129	BNSF Railway Company	HS25212	C113
130	BNSF Railway Company	HS25219	C113
131	BNSF Railway Company	HS25221	C113
132	BNSF Railway Company	HS25227	C113
133	BNSF Railway Company	HS25228	C113
134	BNSF Railway Company	HS25229	C113
135	BNSF Railway Company	HS25230	C113
136	BNSF Railway Company	HS25231	C113
137	BNSF Railway Company	HS25232	C113
138	BNSF Railway Company	HS25235	C113
139	BNSF Railway Company	HS25238	C113
140	BNSF Railway Company	HS25243	C113
141	BNSF Railway Company	HS25244	C113
142	BNSF Railway Company	HS25247	C113
143	BNSF Railway Company	HS25248	C113
144	BNSF Railway Company	HS25250	C113
145	BNSF Railway Company	HS25251	C113
146	BNSF Railway Company	HS25252	C113
147	BNSF Railway Company	HS25253	C113
148	BNSF Railway Company	HS25257	C113
149	BNSF Railway Company	HS25259	C113
150	BNSF Railway Company	HS25261	C113

## Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
151	BNSF Railway Company	HS25262	C113
152	BNSF Railway Company	HS25263	C113
153	BNSF Railway Company	HS25264	C113
154	BNSF Railway Company	HS25270	C113
155	BNSF Railway Company	HS25272	C113
156	BNSF Railway Company	HS25273	C113
157	BNSF Railway Company	HS25279	C113
158	BNSF Railway Company	HS25280	C113
159	BNSF Railway Company	HS25283	C113
160	BNSF Railway Company	HS25284	C113
161	BNSF Railway Company	HS25286	C113
162	BNSF Railway Company	HS25289	C113
163	BNSF Railway Company	HS25290	C113
164	BNSF Railway Company	HS25291	C113
165	BNSF Railway Company	HS25292	C113
166	BNSF Railway Company	HS25293	C113
167	BNSF Railway Company	HS25294	C113
168	BNSF Railway Company	HS25295	C113
169	BNSF Railway Company	HS25296	C113
170	BNSF Railway Company	HS25297	C113
171	BNSF Railway Company	HS25298	C113
172	BNSF Railway Company	HS25300	C113
173	BNSF Railway Company	HS25302	C113
174	BNSF Railway Company	HS25305	C113
175	BNSF Railway Company	HS25308	C113
176	BNSF Railway Company	HS25309	C113
177	BNSF Railway Company	HS25313	C113
178	BNSF Railway Company	HS25314	C113
179	BNSF Railway Company	HS25315	C113
180	BNSF Railway Company	HS25316	C113
181	BNSF Railway Company	HS25317	C113
182	BNSF Railway Company	HS25318	C113
183	BNSF Railway Company	HS25319	C113
184	BNSF Railway Company	HS25320	C113
185	BNSF Railway Company	HS25322	C113
186	BNSF Railway Company	HS25323	C113
187	BNSF Railway Company	HS25325	C113
188	BNSF Railway Company	HS25326	C113
189	BNSF Railway Company	HS25327	C113
190	BNSF Railway Company	HS25330	C113
191	BNSF Railway Company	HS25331	C113
192	BNSF Railway Company	HS25332	C113
193	BNSF Railway Company	HS25333	C113
194	BNSF Railway Company	HS25335	C113
195	BNSF Railway Company	HS25337	C113
196	BNSF Railway Company	HS25338	C113
197	BNSF Railway Company	HS25340	C113
198	BNSF Railway Company	HS25341	C113
199	BNSF Railway Company	HS25342	C113
200	BNSF Railway Company	HS25343	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
201	BNSF Railway Company	HS25346	C113
202	BNSF Railway Company	HS25348	C113
203	BNSF Railway Company	HS25349	C113
204	BNSF Railway Company	HS25354	C113
205	BNSF Railway Company	HS25360	C113
206	BNSF Railway Company	HS25361	C113
207	BNSF Railway Company	HS25367	C113
208	BNSF Railway Company	HS25372	C113
209	BNSF Railway Company	HS25375	<del>C113</del>
210	BNSF Railway Company	HS25381	C113
211	BNSF Railway Company	HS25382	C113
212	BNSF Railway Company	HS25384	C113
213	BNSF Railway Company	HS25388	C113
214	BNSF Railway Company	HS25391	C113
215	BNSF Railway Company	HS25394	C113
216	BNSF Railway Company	HS25403	C113
217	BNSF Railway Company	HS25404	C113
218	BNSF Railway Company	HS25407	C113
219	BNSF Railway Company	HS25413	C113
220	BNSF Railway Company	HS25414	C113
221	BNSF Railway Company	HS25419	C113
222	BNSF Railway Company	HS25421	C113
223	BNSF Railway Company	HS25424	C113
224	BNSF Railway Company	HS25426	C113
225	BNSF Railway Company	HS25427	C113
226	BNSF Railway Company	HS25428	C113
227	BNSF Railway Company	HS25435	C113
228	BNSF Railway Company	HS25436	C113
229	BNSF Railway Company	HS25437	C113
230	BNSF Railway Company	HS25439	C113
231	BNSF Railway Company	HS25440	C113
232	BNSF Railway Company	HS25442	C113
233	BNSF Railway Company	HS25443	C113
234	BNSF Railway Company	HS25445	C113
235	BNSF Railway Company	HS25446	C113
236	BNSF Railway Company	HS25447	C113
237	BNSF Railway Company	HS25448	C113
238	BNSF Railway Company	HS25449	C113
239	BNSF Railway Company	HS25450	C113
240	BNSF Railway Company	HS25451	C113
241	BNSF Railway Company	HS25452	C113
242	BNSF Railway Company	HS25453	C113
243	BNSF Railway Company	HS25455	C113
244	BNSF Railway Company	HS25456	C113
245	BNSF Railway Company	HS25459	C113
246	BNSF Railway Company	HS25462	C113
247	BNSF Railway Company	HS25463	C113
248	BNSF Railway Company	HS25467	C113
249	BNSF Railway Company	HS25470	C113
250	BNSF Railway Company	HS25481	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
251	BNSF Railway Company	HS25485	C113
252	BNSF Railway Company	HS25486	C113
253	BNSF Railway Company	HS25487	C113
254	BNSF Railway Company	HS25491	C113
255	BNSF Railway Company	HS25493	C113
256	BNSF Railway Company	HS25494	C113
257	BNSF Railway Company	HS25495	C113
258	BNSF Railway Company	HS25496	C113
259	BNSF Railway Company	HS25497	C113
260	BNSF Railway Company	HS25498	C113
261	BNSF Railway Company	HS25499	C113
262	BNSF Railway Company	HS25501	C113
263	BNSF Railway Company	HS25503	C113
264	BNSF Railway Company	HS25504	C113
265	BNSF Railway Company	HS25505	C113
266	BNSF Railway Company	HS25506	C113
267	BNSF Railway Company	HS25508	C113
268	BNSF Railway Company	HS25509	C113
269	BNSF Railway Company	HS25510	C113
270	BNSF Railway Company	HS25511	C113
271	BNSF Railway Company	HS25512	C113
272	BNSF Railway Company	HS25515	C113
273	BNSF Railway Company	HS25518	C113
274	BNSF Railway Company	HS25519	C113
275	BNSF Railway Company	HS25520	C113
276	BNSF Railway Company	HS25521	C113
277	BNSF Railway Company	HS25525	C113
278	BNSF Railway Company	HS25526	C113
279	BNSF Railway Company	HS25528	C113
280	BNSF Railway Company	HS25529	C113
281	BNSF Railway Company	HS25531	C113
282	BNSF Railway Company	HS25532	C113
283	BNSF Railway Company	HS25533	C113
284	BNSF Railway Company	HS25534	C113
285	BNSF Railway Company	HS25539	C113
286	BNSF Railway Company	HS25540	C113
287	BNSF Railway Company	HS25547	C113
288	BNSF Railway Company	HS25550	C113
289	BNSF Railway Company	HS25556	C113
290	BNSF Railway Company	HS25558	C113
291	BNSF Railway Company	HS25560	C113
292	BNSF Railway Company	HS25563	C113
293	BNSF Railway Company	HS25566	C113
294	BNSF Railway Company	HS25568	C113
295	BNSF Railway Company	HS25569	C113
296	BNSF Railway Company	HS25570	C113
297	BNSF Railway Company	HS25572	C113
298	BNSF Railway Company	HS25573	C113
299	BNSF Railway Company	HS25576	C113
300	BNSF Railway Company	HS25577	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
301	BNSF Railway Company	HS25578	C113
302	BNSF Railway Company	HS25582	C113
303	BNSF Railway Company	HS25583	C113
304	BNSF Railway Company	HS25584	C113
305	BNSF Railway Company	HS25585	C113
306	BNSF Railway Company	HS25588	C113
307	BNSF Railway Company	HS25592	C113
308	BNSF Railway Company	HS25594	C113
309	BNSF Railway Company	HS25595	C113
310	BNSF Railway Company	HS25596	C113
311	BNSF Railway Company	HS25597	C113
312	BNSF Railway Company	HS25602	C113
313	BNSF Railway Company	HS25603	C113
314	BNSF Railway Company	HS25604	C113
315	BNSF Railway Company	HS25605	C113
316	BNSF Railway Company	HS25606	C113
317	BNSF Railway Company	HS25610	C113
318	BNSF Railway Company	HS25611	C113
319	BNSF Railway Company	HS25612	C113
320	BNSF Railway Company	HS25613	C113
321	BNSF Railway Company	HS25614	C113
322	BNSF Railway Company	HS25619	C113
323	BNSF Railway Company	HS25620	C113
324	BNSF Railway Company	HS25622	C113
325	BNSF Railway Company	HS25625	C113
326	BNSF Railway Company	HS25626	C113
327	BNSF Railway Company	HS25629	C113
328	BNSF Railway Company	HS25631	C113
329	BNSF Railway Company	HS25632	C113
330	BNSF Railway Company	HS25633	C113
331	BNSF Railway Company	HS25634	C113
332	BNSF Railway Company	HS25635	C113
333	BNSF Railway Company	HS25636	C113
334	BNSF Railway Company	HS25637	C113
335	BNSF Railway Company	HS25638	C113
336	BNSF Railway Company	HS25639	C113
337	BNSF Railway Company	HS25652	C113
338	BNSF Railway Company	HS25653	C113
339	BNSF Railway Company	HS25654	C113
340	BNSF Railway Company	HS25655	C113
341	BNSF Railway Company	HS25657	C113
342	BNSF Railway Company	HS25660	C113
343	BNSF Railway Company	HS25662	C113
344	BNSF Railway Company	HS25663	C113
345	BNSF Railway Company	HS25664	C113
346	BNSF Railway Company	HS25665	C113
347	BNSF Railway Company	HS25666	C113
348	BNSF Railway Company	HS25668	C113
349	BNSF Railway Company	HS25669	C113
350	BNSF Railway Company	HS25670	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
351	BNSF Railway Company	HS25674	C113
352	BNSF Railway Company	HS25678	C113
353	BNSF Railway Company	HS25679	C113
354	BNSF Railway Company	HS25680	C113
355	BNSF Railway Company	HS25681	C113
356	BNSF Railway Company	HS25682	C113
357	BNSF Railway Company	HS25683	C113
358	BNSF Railway Company	HS25687	C113
359	BNSF Railway Company	HS25688	C113
360	BNSF Railway Company	HS25689	C113
361	BNSF Railway Company	HS25690	C113
362	BNSF Railway Company	HS25692	C113
363	BNSF Railway Company	HS25696	C113
364	BNSF Railway Company	HS25697	C113
365	BNSF Railway Company	HS25698	C113
366	BNSF Railway Company	HS25700	C113
367	BNSF Railway Company	HS25701	C113
368	BNSF Railway Company	HS25702	C113
369	BNSF Railway Company	HS25703	C113
370	BNSF Railway Company	HS25704	C113
371	BNSF Railway Company	HS25705	C113
372	BNSF Railway Company	HS25706	C113
373	BNSF Railway Company	HS25707	C113
374	BNSF Railway Company	HS25708	C113
375	BNSF Railway Company	HS25709	C113
376	BNSF Railway Company	HS25710	C113
377	BNSF Railway Company	HS25711	C113
378	BNSF Railway Company	HS25712	C113
379	BNSF Railway Company	HS25713	C113
380	BNSF Railway Company	HS25714	C113
381	BNSF Railway Company	HS25715	C113
382	BNSF Railway Company	HS25716	C113
383	BNSF Railway Company	HS25717	C113
384	BNSF Railway Company	HS25718	C113
385	BNSF Railway Company	HS25719	C113
386	BNSF Railway Company	HS25720	C113
387	BNSF Railway Company	HS25721	C113
388	BNSF Railway Company	HS25722	C113
389	BNSF Railway Company	HS25729	C113
390	BNSF Railway Company	HS25731	C113
391	BNSF Railway Company	HS25733	C113
392	BNSF Railway Company	HS25734	C113
393	BNSF Railway Company	HS25735	C113
394	BNSF Railway Company	HS25736	C113
395	BNSF Railway Company	HS25738	C113
396	BNSF Railway Company	HS25742	C113
397	BNSF Railway Company	HS25743	C113
398	BNSF Railway Company	HS25744	C113
399	BNSF Railway Company	HS25745	C113
400	BNSF Railway Company	HS25746	C113

Exhibit A -Memorandum of Lease (Group 2005-1)

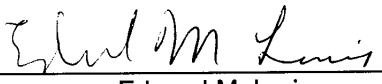
<u>Unit Count</u>	<u>Lessee</u>	<u>AAR Reporting Mark</u>	<u>AAR Car Code</u>
401	BNSF Railway Company	HS25747	C113
402	BNSF Railway Company	HS25748	C113
403	BNSF Railway Company	HS25749	C113
404	BNSF Railway Company	HS25750	C113
405	BNSF Railway Company	HS25751	C113
406	BNSF Railway Company	HS25752	C113
407	BNSF Railway Company	HS25755	C113
408	BNSF Railway Company	HS25757	C113
409	BNSF Railway Company	HS25758	<del>C113</del>
410	BNSF Railway Company	HS25759	C113
411	BNSF Railway Company	HS25760	C113
412	BNSF Railway Company	HS25762	C113
413	BNSF Railway Company	HS25763	C113
414	BNSF Railway Company	HS25765	C113
415	BNSF Railway Company	HS25766	C113
416	BNSF Railway Company	HS25767	C113
417	BNSF Railway Company	HS25768	C113
418	BNSF Railway Company	HS25769	C113
419	BNSF Railway Company	HS25770	C113
420	BNSF Railway Company	HS25773	C113
421	BNSF Railway Company	HS25776	C113
422	BNSF Railway Company	HS25781	C113
423	BNSF Railway Company	HS25782	C113
424	BNSF Railway Company	HS25783	C113
425	BNSF Railway Company	HS25786	C113
426	BNSF Railway Company	HS25792	C113
427	BNSF Railway Company	HS25793	C113
428	BNSF Railway Company	HS25794	C113
429	BNSF Railway Company	HS25795	C113
430	BNSF Railway Company	HS25796	C113
431	BNSF Railway Company	HS25797	C113
432	BNSF Railway Company	HS25799	C113
433	BNSF Railway Company	HS25800	C113
434	BNSF Railway Company	HS25805	C113
435	BNSF Railway Company	HS25806	C113
436	BNSF Railway Company	HS25807	C113
437	BNSF Railway Company	HS25808	C113
438	BNSF Railway Company	HS25809	C113
439	BNSF Railway Company	HS25810	C113
440	BNSF Railway Company	HS25811	C113
441	BNSF Railway Company	HS25812	C113
442	BNSF Railway Company	HS25814	C113
443	BNSF Railway Company	HS25818	C113
444	BNSF Railway Company	HS25819	C113



**CERTIFICATION**

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: March 31, 2005

  
Edward M. Luria